IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of:

Tamaki KANEKO

Serial No.

10/826,958

Date Filed

April 15, 2004

Group Art Unit: 3651

Examiner: Leslie A. Nicholson III

For

SHEET PROCESSING APPARATUS

1185 Avenue of the Americas New York, N.Y. 10036

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENTAFTER FINAL REJECTION

Sir:

In response to the final Office Action dated March 24, 2006, please amend the above-identified application as follows:

Amendments to the Claims begin on page 2.

Remarks begin on page 8.

I hereby certify that this paper is being deposited this date with the U.S. Postal Service as first class mail addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Richard F. Jaworski

Reg. No. 33,515